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2007
Tax
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Administration

Working Through The Collection Process



Taxpayer Contacts

- Contacting Taxpayers
 - Those with registered POAs
 - Exceptions
- Initial Contacts
 - For Businesses
 - For Individuals
 - Demand for full payment, past-due returns and compliance checks

Taxpayer Contacts

- Initial Contacts (cont.)
 - Final Demand, Lien Determination and Financial Statements
 - Account Resolution
 - Trust Fund Recovery Penalty

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Allowable Living Expenses

- Background-Changes to National Standards
- Changes to Housing and Utility Standards
- Changes to Transportation Standards
- New Healthcare Standards

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Offer in Compromise Program Updates

- Tax Increase Prevention & Reconciliation Act of 2005
 - Established rules for submission
 - Lump Sum Offer
 - Short Term Periodic Offer
 - Deferred Periodic Offer

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Offer in Compromise Program Updates

- Payment Designations
- Payment Exceptions based on Low Income Guidelines
- Doubt as to Liability
- New Processing Criteria and Changes to Form 656

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New CDP Regulations

- New Form 12153
- Taxpayer will be denied face-to-face if they fail to list reason for disagreement, or if they fail to qualify for the collection alternative they seek

New CDP Regulations

- Taxpayer must ask for an Equivalent Hearing (a late request will not be automatically classified as EH)
- Time period for requesting an Equivalent Hearing is one year

New CDP Regulations

- If the taxpayer qualifies for a face-to-face, they can select the office closest to their residence, employment or school
- Clarification of what to retain in the Standardized Administrative file

Other Happenings

- On-Line Payment Agreements
- EFTPS
- Credit Card Payments
- Private Debt Collection



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The background of the slide is a dark blue gradient. In the top left corner, there is a logo for the "IRS Nationwide 2007 Tax FORUM" with the tagline "Partners in Tax Administration". The logo includes the text "IRS Nationwide" in a small font, "2007" in a large, stylized font, "Tax" in a bold yellow font, and "FORUM" in a large, bold red font. Below the logo, there is a faint, blue-tinted photograph of an audience of people sitting at a table, looking towards the right side of the frame. The main title "IRS.gov" is centered at the top in a large, white, serif font.

IRS.gov

Outreach & Education Products

- **Virtual Small Business Tax Workshop DVD – 10-lesson interactive video**
- **Small Business Resource Guide CD-ROM**
- **Tax Calendar for Small Businesses and Self-Employed**
- **Tax Talk Today – Web cast for tax professionals**
- ***E-News for Tax Professionals* and *E-News for Small Businesses* – Electronic newsletters**